

# INDUSTRY CIRCULAR

OFFICE OF THE COMMISSIONER OF INTERNAL REVENUE  
ALCOHOL AND TOBACCO TAX DIVISION



WASHINGTON 25, D. C.

Industry Circular No. 62-30

August 22, 1962

## AMENDMENT OF REGULATIONS IN 26 CFR PARTS 270 AND 285

Manufacturers of tobacco products  
and cigarette papers and tubes:

Purpose. This industry circular is to advise you of the publication in the Federal Register on August 25, 1962, of Treasury Decision 6608 which amends the regulations in 26 CFR Part 270, entitled "Manufacture of Tobacco Products," and in 26 CFR Part 285, entitled "Manufacture of Cigarette Papers and Tubes," to provide for employer identification numbers.

Background. As you probably know, the Internal Revenue Service is installing an Automatic Data Processing System, employing up-to-date types of data processing equipment and techniques. In this connection, there is need for a numeric system for identifying each taxpayer. The Congress recognized this need in enacting legislation (Act of October 5, 1961, Public Law 87-397, 75 Stat. 828) which added Section 6109 to the Internal Revenue Code of 1954. This section makes provision for taxpayers to obtain and report permanent tax account numbers on the returns and other documents they file with the Service. The amendments to the regulations will implement the provision of law insofar as it relates to tax returns for tobacco products and cigarette papers and tubes.

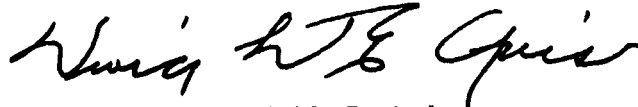
Employer Identification Number. The employer identification number referred to in this Treasury decision is simply the identifying number of the manufacturer, whether he is an employer or not, which is assigned pursuant to Section 6109 of the Internal Revenue Code. It will consist of nine digits separated by a hyphen, as for example: 00-0000000.

Many manufacturers of tobacco products and cigarette papers and tubes already have employer identification numbers for use with returns for corporation income taxes, certain excise taxes, and social security and withholding taxes. These manufacturers need not file applications for new employer identification numbers, but should insert their previously assigned number on the tax returns for tobacco products and cigarette papers and tubes, as set forth in sections 26 CFR 270.169 and 285.29. Each manufacturer will be assigned only one employer identification number, regardless of the number or location of places of business for which he is required to file returns.

Effect of Amendments. Every manufacturer of tobacco products and cigarette papers and tubes who has filed a return prior to October 1, 1962, but who has not previously secured, or filed application for, an employer identification number, will be required to file an application on or before October 8, 1962. Applications for employer identification numbers will be filed with any district director with whom your tax returns (Form 3071, Form 2617, or Form 2137) are required to be filed. The prescribed application form (SS-4) is attached for your convenience.

Every manufacturer of tobacco products and cigarette papers and tubes who has been assigned an employer identification number will be required to show such number on each tax return, Form 3071, Form 2617, and Form 2137, filed after October 1, 1962.

Inquiries. Inquiries in regard to this industry circular should refer to its number and be addressed to the office of your assistant regional commissioner (alcohol and tobacco tax).



Dwight E. Avis  
Director, Alcohol and Tobacco Tax Division

Attachment

FOR CLEAR COPY ON ALL PARTS TYPEWRITE OR PRINT WITH BALL POINT PEN - PRESS FIRMLY

FORM SS-4 (4-62)

U.S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

**APPLICATION FOR EMPLOYER IDENTIFICATION NUMBER**

(See Instructions on Reverse)

PLEASE LEAVE BLANK

1. NAME (TRUE name as distinguished from TRADE name.)

2. TRADE NAME, IF ANY (Enter name under which business is operated, if different from item 1.)

3. ADDRESS OF PRINCIPAL PLACE OF BUSINESS (No. and Street, City, Zone, State)

4. COUNTY

5. CHECK (X) TYPE OF ORGANIZATION (If "other" specify, such as "Estate," etc.)

☐ Individual ☐ Corporation ☐ Partnership ☐ Other (Specify)

6. If individual, enter your social security account number

7. REASON FOR APPLYING (If "other" specify such as "Corporate structure change," "Acquired by gift or trust," etc.)  
☐ Started new business ☐ Purchased going business ☐ Other

8. Date you acquired or started business (Mo., day, year)

9. First date you paid or will pay wages (Mo., day, year)

10. NATURE OF BUSINESS (See Instructions)

11. NUMBER OF EMPLOYEES

Agricultural Non-agricultural

12. If nature of business is MANUFACTURING, list in order of their importance the principal products manufactured and the estimated percentage of the total value of all products which each represents.

1 %

PLEASE LEAVE BLANK

2

%

3

%

13. Do you operate more than one place of business?

☐ Yes ☐ No

If "Yes," attach a list showing for each separate establishment:

a. Name and address.

b. Nature of business.

c. Number of employees.

14. To whom do you sell most of your products or services?

☐ Business establishments ☐ General public ☐ Other (Specify)

PLEASE LEAVE BLANK →

Geo.

Ind.

Class

Size

Reas. for Appl.

Bus. Bir. Date

FORM SS-4 (4-62)  
PART 2

**DO NOT DETACH ANY PART OF THIS FORM. SEND ALL COPIES TO THE DISTRICT DIRECTOR OF INTERNAL REVENUE**

PLEASE LEAVE BLANK

(TRUE name as distinguished from TRADE name.)

2. TRADE NAME, IF ANY (Enter name under which business is operated, if different from item 1.)

3. ADDRESS OF PRINCIPAL PLACE OF BUSINESS (No. and Street, City, Zone, State)

4. COUNTY

5. CHECK (X) TYPE OF ORGANIZATION (If "other" specify, such as "Estate," etc.)

☐ Individual ☐ Corporation ☐ Partnership ☐ Other (Specify)

6. If individual, enter your social security account number

7. REASON FOR APPLYING (If "other" specify such as "Corporate structure change," "Acquired by gift or trust," etc.)  
☐ Started new business ☐ Purchased going business ☐ Other

8. Date you acquired or started business (Mo., day, year)

9. First date you paid or will pay wages (Mo., day, year)

10. NATURE OF BUSINESS (See Instructions)

11. NUMBER OF EMPLOYEES

Agricultural Non-agricultural

12. Have you ever applied for an identification number for this or any other business?

☐ Yes ☐ No

If "Yes," enter previous number, if known, or the approximate DATE and STATE where you first applied →

DATE

SIGNATURE

TITLE

## INSTRUCTIONS

**WHO MUST FILE THIS APPLICATION?** Every person who has not previously secured an identification number and who (a) pays wages to one or more employees, or (b) is required to have an identification number for inclusion in any return, statement or other document.

Only one application for an identification number should be filed, regardless of the number of establishments operated. This is true even though the business is conducted under one or more business or trade names. Each corporation of an affiliated group must be treated separately, and each must file a separate application. If a business is sold or transferred and the new owner does not have an identification number, he should not use the identification number assigned to the previous owner, but must file an application on Form SS-4 for a new identification number.

**WHERE MUST THIS APPLICATION BE FILED?** With the U.S. District Director of Internal Revenue with whom the Federal tax returns are filed.

**WHEN MUST THIS APPLICATION BE FILED?** (a) By those who pay wages, on or before the seventh day after the date on which business begins. (b) By others in sufficient time for the identification number to be included in return, statement, or other document.

**HOW THIS APPLICATION SHOULD BE FILLED IN.** All answers should be typewritten or printed plainly with ballpoint pen in black or dark blue ink.

Items 1 and 2. Enter in Item 1 the true name of the applicant and enter in Item 2 the trade name, if any, adopted for business purposes. For example, if John W. Jones, an individual owner, operates a restaurant under the trade name of "Busy Bee Restaurant," "John W. Jones" should be entered in Item 1 and "Busy Bee Restaurant" in Item 2.

If created by statute, court order or decree, charter, oral or written agreement, will, declaration of trust, or other legal instrument, enter in Item 1 the full name recognized thereunder. If a corporation, enter in Item 1 the corporate name as set forth in its charter or other legal document issued by the Government creating it. In the case of a trust, the name of the trust estate should be entered in Item 1, and the name of the trustee in Item 2. In the case of an estate of a decedent, insolvent, etc., the name of the estate should be entered in Item 1 and the name of the administrator or other fiduciary in Item 2. If the true name is unusually long, it should be shown in a statement attached to this form. In such case, a short version of the name should be adopted for purposes of this form and entered in Item 1.

## DO NOT DETACH

Item 10. Describe the kind of business carried on by applicant in Item 1.

The following examples illustrate the type of information needed.

- (a) **MINING AND QUARRYING:** State the process and the principal product; i.e., mining bituminous coal, mining bauxite, contract drilling for oil, quarrying dimension stone, etc.
- (b) **CONTRACT CONSTRUCTION:** State whether general contractor or special trade contractor and show type of work normally performed; i.e., general contractor for residential buildings, general contractor on streets and highways, electrical sub-contractor, plumbing subcontractor, etc.
- (c) **TRADE:** State the type of sale and the principal line of goods sold; i.e., wholesale dairy products, manufacturer's representative for mining machinery, wholesale petroleum-bulk station, retail hardware, retail men's clothing, etc.
- (d) **MANUFACTURING:** State type of establishment operated; i.e., sawmill, vegetable cannery, by-product coke oven, steel cold-rolling mill, etc. In Item 12, Part 1, list the principal products manufactured.
- (e) **NONPROFIT:** State whether organized for religious, charitable, scientific, literary, educational, or humane purposes and state the principal activity; i.e., religious organization-hospital; charitable organization-home for the aged, etc.
- (f) **OTHER ACTIVITIES:** State exact type of business operated, i.e., advertising agency, dry cleaning plant, farm, labor union, motion picture theater, real estate agent, steam laundry, rental of coin-operated vending machines, etc.

RETURN ALL FOUR PARTS OF THIS FORM TO THE DISTRICT DIRECTOR OF INTERNAL REVENUE.